Line Item Accounting

MSgt Kathy Hoke
HQ AFCESA
23 May 2000

Definition

- The traditional line-item requisition document sent to supply/resource manager for acquisition from local/national inventories and commitment of funds
- Used as formal documentation to support existing supply, finance and procurement systems

  (Sep 1996 “Joint Report of the Purchase Card Financial Management Team and the Purchase Card Integrated Product Team to Under Secretaries of Defense for Acquisition and Comptroller”)

How Did We Get Here?

- CEMAS development in early 80's modeled SBSS - "the only show in town"
- LIA used not only to purchase materials, but to track inventory, funds, and provide accurate financial/real property records
- IMPAC dropped on CE in mid-90's
  - Loss of dedicated buyers = increased CE workload
  - Launched search for simplified business rules

Today's Situation

- Offutt AFB "Tiger Team" developed simplified IMPAC process; eliminated LIA for DSW's
- HQ ACC requested Audit Agency study Offutt's solution (Jul - Oct 98)
  - AFAA determined it to be acceptable
- AFCESA hosted workshop to study logistics procedures - attendees recommended review of Offutt method with emphasis on funds control
- ACC logistics/funds team visited Offutt Nov 98
  - Viable solution for Offutt, but redistributed workload rather than eliminated it

Recommendation

- CEMAS will support LIA and “batch” posting
- The decision to batch post cumulative costs for DSW’s should be local call - based on factors unique to each installation
- Batch posting will require method to cross IMPAC invoices to work order files
- Continue to use LIA for planned work (to comply with CFO requirements) and store stock (to maintain consumption data)